

Instructions

This form is for use by fisheries businesses electing a monthly payment option under AS 43.75.055(c). The monthly payment option requires \$100,000 in equity in real property located in Alaska, or \$50,000 in the form of cash, a bond, certificate of deposit or letter of credit.

Due Date

This report must be filed and the taxes paid no later than the 15th day of the month following the month of taxable activity. Failure to file and pay on time could result in the suspension of your license.

Month and Year

Indicate the month and year you had taxable activity (i.e. purchased, processed and/or exported fisheries resources).

Fisheries Business Tax

Report pounds and values under the applicable category (i.e. salmon cannery, shore-based and floating) and sub-category (i.e. non-canned salmon, established and developing species). Multiply the total value amounts by the tax rate listed. Total all the species values in box 1A. Total all fisheries business taxes in box 1B.

ASMI Seafood Marketing Assessment

Calculate the ASMI tax on line 2 by multiplying box 1A by .5% (.005).

Salmon Enhancement Tax

To ensure that the salmon enhancement tax (SET) is shared with the appropriate aquaculture region, you must complete a separate Salmon Enhancement Tax monthly return (Form 04-566) if you purchased salmon. Attach the signed return to this report. Record the total tax due from line 16 of your SET return on line 3 of this report.

Dive Fishery Management Assessment

Calculate any dive assessment due on line 4 by multiplying the applicable rate (7% for geoduck, 5% for sea cucumbers and 7% for sea urchins) times the value of the dive fishery resource acquired from a dive gear permit holder who harvested the resource from Southeast Management Area A. Please note: Quarterly dive returns are required and the taxes reported therein should reconcile to the payments made with your monthly reports.

Regional Seafood Development Tax

To ensure that the regional seafood development tax (RSDT) is shared with the appropriate development region, you must complete a separate Regional Seafood Development Tax monthly return (Form 04-582) if you purchased salmon from drift gillnet fishermen and attach the signed return to this report. Record the total tax due from line 5 of your RSDT tax return on line 5 of this report.

Total Payment

Calculate the monthly payment amount on line 6 by totaling lines 1B, 2, 3, 4 and 5.

Additional Forms or Questions

Questions or requests for additional forms can be directed to 907-465-2320 or faxed to 907-465-3566. You may also email us at: fish_excise@alaska.gov or go directly to our web page and download the forms by clicking on the Forms link at: www.tax.alaska.gov.

Payments

If your total tax payment exceeds \$100,000, you must use the department's online payment system or wire transfer the funds. If paying by check, make payable to the State of Alaska.

Tax Online Payment System (TOPS)

The Tax Division offers online electronic funds transfer through TOPS. You must be an existing taxpayer with the Tax Division to make payment using TOPS; no pre-enrollment is required. If you are a first-time taxpayer, contact the Tax Division at 907-465-2321. Information and access to TOPS is located at www.tax.alaska.gov.

TOPS is an Automated Clearing House (ACH) debit system.

If your account has a debit block, or you suspect that it does, contact your bank to register the State of Alaska as an authorized ACH debit originator before making a payment through TOPS. The company ID number for the Alaska Department of Revenue is 0000902050. Rejected payments may result in penalties and/or interest.

TOPS does not accept ACH credit or credit card transactions. Contact your financial institution or the Tax Division at 907-465-3776 with questions.

Wire Transfer

Notify the Treasury Division by fax at 907-465-4019 or email at cashmgmt@alaska.gov regarding a wire transfer by 2 p.m. on the business day prior to the wire transfer settlement date. Provide taxpayer name, EIN, license number (if applicable), tax type, tax period, payment amount, date of transfer and contact telephone number in the fax or email for proper identification of the payment.

For account information required by your bank to initiate a wire transfer of funds for tax payments, please contact:

Alaska Department of Revenue-Tax Division
PO Box 110420
Juneau, AK 99811-0420
Phone 907-465-2321 Fax 907-465-2375